IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 229 OF 1995

The Commissioner of Income-tax, Bombay .. Applicant
V/s.
M/s. Bajaj Electricals Ltd., Bombay .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha and Mr. R. Ashokan for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 22.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant. The question referred to reads as under:-

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in confirming the order of the CIT (Appeals) directing the Assessing Officer to compute the disallowance under Rule 6D of the I.T. Rules on the basis of entire expenditure on all trips and not on the basis of expenditure on each trip separately?"

2. In view of the judgment of this Court in **CIT. v. Auro India Ltd. 229 ITR 325 (Bom.),** the reference is answered in the affirmative, in favour of the assessee and against the Revenue.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)